many people believe groundwater rights should belong to the individual as believe they should belong to the state, a majority believe the state and private owner should hold joint right to the groundwater. This somewhat ambiguous, but middle of the road position, is consistent with views supporting state regulation of water.

Again, however, different groups hold somewhat different views on this issue. Those with college educations and those younger than 35 are most likely to favor joint rights and those with less than high school diplomas and those older than 60 are least likely. Belief that the sole right to groundwater should fall to the property owner is least characteristic of Lincolnites (13%) and Omahans (27%) and most characteristic of farmers (47%) and other rural respondents. There are few regional differences except between the southeast and the greater Omaha area versus the rest of the state. Unsurprisingly, therefore, it appears that those who own land in agricultural areas of the state are the most prone to favor few if any state rights to water.

Conclusions

Despite the long history of this issue, however, the state has moved in only tentative ways to devise plans for assuring adequate water supplies. This survey, like that reported last year, reflects a public interest in the water question, support for several kinds of regulatory activities, but a lack of participation in or knowledge about some aspects of the water regulatory process now in place. Still, some information about water

policy seems to be diffusing throughout the population. This would appear to be an important and desirable development. It may be that just as "war is too important to be left to the general," water policy is too important to be left to the 'experts'.

TABLE 1. CHANGES IN AWARENESS TOWARD NRDs.

	1979	1980
Heard of NRDs?		
Definitely yes	30%	39%
Think so	24	18
No	47	41
Ever Voted for NRD Board?		
Yes	21%	Not
Uncertain	6	asked
No	73	
Knows Current Member of NRD Board?		
Yes	Not	11%
No	asked	89

TABLE 2

CHANGES IN ATTITUDES
TOWARD REGULATION

% who favor regulation of:	1979	1980
Agricultural water use	67%	67%
Business and industrial water use	76	67
Private household water use	53	43

IF A WATER SHORTAGE,
WHICH STRATEGIES MOST FAVORED

	% favor
Regulate business and industrial use	16.5
Regulate water for agricultural use	36.8
Increase cost of water	23.7
Regulate private household use	17.4
Encourage people to move away from water-short areas	5.4

TABLE 3. MOST FAVORED ALTERNATIVE IN CASE OF SHORTAGE.

Respondent Characteristics*	Reg. Private Use	Reg. Business Use	Reg. Agri. Use	Increase Cost	Move Away
Education:					
Less than H.S. grad. (154)	18%	29%	32%	14%	8%
H.S. grad. (337)	12	37	24	20	7
More than H.S. grad. (307)	16	33	19	26	6
Age:					
18-34 (331)	10	40	17	26	7
35-59 (277)	17	32	26	21	4
60 + (190)	19	27	32	14	9
Region:					
Panhandle (64)	17	30	19	19	8
Southwest (64)	16	41	23	16	5
South central (102)	16	33	24	23	5
North (122)	16	25	33	21	5
Omaha area (252)	13	36	19	22	10
Southeast (194)	15	34	25	22	5
Residence:					
Farm (97)	10	32	25	30	3
Rural non-farm (70)	23	33	27	10	6
Other non-metro area (365)	15	34	26	20	6
Lincoln (88)	17	35	23	19	6
Omaha (178)	12	36	17	25	10

*Numbers in parentheses show number of respondents in each category.

TABLE 4. RIGHTS TO GROUNDWATER.

	Property Owner	Regulation by Government	Both	Total
TOTAL	30%	8%	61%	100%
Education:				
Less than H.S. grad.	40	7	53	100
H.S. graduate	32	7	60	100
More than H.S. grad.	23	10	67	100
Age:				
18-34	26	7	67	100
35-59	32	10	59	100
60 +	36	8	56	100
Region:				
Panhandle	35	6	60	100
Southwest	32	7	60	100
South Central	41	5	51	100
North	39	6	55	100
Omaha area	28	12	60	100
Southeast	19	7	74	100
Residence:				
Farm	47	4	49	100
Rural non-farm	36	8	56	100
Other non-metropolitan	31	7	62	100
Lincoln	13	9	79	100
Omaha	27	13	60	100

List of reports already released using data gathered in the 1980 Nebraska Annual Social Indicators Survey. These may be purchased at the indicated price from the Bureau of Sociological Research of the University of Nebraska-Lincoln.

Report Number	Title
1.	Designs, Procedures, Instruments and Forms for the 1980 NASIS. Lynn K. White. Price: $7.50.
2.	Status of Women in Nebraska. Susan Welch and Alan Booth. Price: $1.00.
3.	Congressional District and Planning Region Databook for the State of Nebraska. Lynn K. White. Price: $1.50.
4.	Nebraskans and Their Local Government. Susan Welch and Alan Booth. Price: $ .75.
5.	Migration in Nebraska: Movers and Stayers 1977-79. Lynn K. White. Price: $ .75.
6.	Nebraskans and Their University. David Brinkerhoff and Alan Booth. Price: $ .75.
7.	Nebraskans and Educational Pluralism. Helen Moore. Price: $1.00.

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NASIS

FOOD FOR THOUGHT:
NEBRASKANS VIEWS ON THE
FOOD TAX AND OTHER STATE AND LOCAL
TAXES

UNL

NEBRASKA ANNUAL SOCIAL INDICATORS SURVEY

Bureau of Sociological Research
Department of Sociology
University of Nebraska–Lincoln
Lincoln, Nebraska 68588
Telephone: (402) 472-3672

NASIS-80 #9

FOOD FOR THOUGHT: NEBRASKANS VIEWS ON THE FOOD TAX AND OTHER STATE AND LOCAL TAXES

Susan Welch
Department of Political Science

Price: .75

The Nebraska Annual Social Indicators Survey

Lynn K. White - 1980 Study Director

The findings in this report are based on data collected in the fourth Nebraska Annual Social Indicators Survey (NASIS). This survey is part of an on-going study of the quality of life in Nebraska conducted by the Bureau of Sociological Research at the University of Nebraska-Lincoln.

The sample for NASIS consists of 1916 respondents eighteen years of age or older residing in households in Nebraska. The sample is selected through a process called random digit dialing: within each three-digit prefix in the state, four-digit numbers are selected randomly from all possible four-digit numbers to complete the telephone number. Respondents are further chosen randomly from the adults in the household and interviewed by telephone by experienced, professional interviewers from the offices of the Bureau of Sociological Research. All interviewing was done between February and April of 1980. This procedure produces a high-quality, representative sample of Nebraska adults. Analysis shows the sample to be representative of the state on age, sex, and geographical distribution.

The interview averaged approximately 45 minutes and included questions about environment, health, crime, political attitudes, occupation, education, family life, and other matters reflecting the quality of life experienced in the state. For the entire sample, the chances are 95 in 100 that the true value for the population lies within a range equal to the reported survey percentage plus or minus 2.3 percent. This is an estimate of maximum error and for most items the percentages are likely to be even more accurate.

The data gathered by NASIS are used by a wide variety of State and local government agencies for policy and program planning and by faculty and students at the University of Nebraska and other colleges for research. No information identifying any respondent is released to any user and the strict confidentiality of individual respondents is rigidly enforced. While the final responsibility for the organization and structure of the survey and for reports produced under its name rests with the Bureau of Sociological Research, public agencies and University departments play an integral part in planning the survey through an Advisory Committee. Public organizations interested in membership on the Advisory Committee should contact the NASIS Study Director.

Funding for NASIS comes from the University of Nebraska, the Bureau of Sociological Research and State and local agencies which buy items and data analysis from the survey.

The NASIS surveys are repeated each year to measure changes in the quality of life in Nebraska. While there is a core of questions which is included every year, each survey has a large component of unique items which address specific topical issues. Plans for future years include reinterviewing the 1977 panel every two years to assess changes in their lives. Additional detail on the NASIS surveys regarding use of the survey data or cost of purchasing items on future surveys can be obtained by contacting the NASIS Study Director at the Bureau of Sociological Research or by sending for a copy of the 1981 NASIS Prospectus.

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FOOD FOR THOUGHT: NEBRASKANS VIEWS ON THE FOOD TAX AND OTHER STATE AND LOCAL TAXES

One of the recurring issues in Nebraska politics over the past decade has been the food sales tax controversy. Currently Nebraskans pay a sales tax on food at their grocery counter checkout, but then receive part of that payment back when they file their state income tax returns. When state residents filed their 1979 tax returns, for instance, they received a tax credit of $20.00 per person in recompense for their food tax payments.

Some Nebraskans and their public officials would like to see the sales tax on food eliminated altogether. Others, claiming that the current system is the best alternative, vigorously oppose changing the food tax credit system. In this NASIS report, we will examine the pros and cons of each alternative and then see where the public stands. We will also analyze Nebraska opinions about some other state and local taxes.

The information on public attitudes was obtained as part of the 1980 Nebraska Social Indicators Survey (NASIS). The survey includes interviews with over 1800 randomly selected Nebraska adults. Half were questioned about taxes. The responses presented herein are accurate to within about 5 percent of the figures which would be obtained if every Nebraskan adult were interviewed.

The Food Tax Issue

In some states, food is taxed just as any other commodity sold in

retail stores. But in Nebraska, as in many other states, policy makers believed that as a necessity of life food should not be taxed in the same way as other products. There seems to be a strong concensus on this issue. The controversy arises over how to carry out this goal of not taxing food. In some states food is simply exempted from taxation when it is checked out at the grocery store. In some states food purchased in restaurants is also not taxed. This system has the virtue of not requiring out of the pocket expenses for food consumers. This is especially good for low income people whose limited incomes make it imperative for them to ration every penny. This process has some drawbacks, however. It exempts from taxation all food purchased, even when it goes far beyond the "necessity" level. Probably more importantly for Nebraska officials, it forces administrators or the legislature to decide what is to be exempted and what is not (is dog food food? what about prepared snack foods purchased and carried away? restaurant meals? and so forth). It requires food retail outlets to enforce these definitions, sorting out customer purchases into food and non food categories and thus slowing sales and risking irate customers. It requires close monitoring of all retail outlets selling food to make sure they comply with these guidelines.

The current alternative also has its advantages and disadvantages. It substantially reduces the administrative problems described above. The legislature and governor simply set a food tax exemption rate to which all residents are entitled, no matter how much they spent on food or whether they purchased it in a grocery store or restaurant. The current system has the disadvantage, however, of forcing people who can ill afford it to